

Natalie L. Arbaugh  
State Bar No. 24033378  
**WINSTON & STRAWN  
LLP**

2121 N. Pearl Street,  
Suite 900

Dallas, TX 75201

T: (214) 453-6500

F: (214) 453-6400

narbaugh@winston.com

*Attorneys for Christopher Cox*

David Neier  
(admitted *pro hac vice*)  
**WINSTON & STRAWN  
LLP**

200 Park Avenue  
New York, NY 10166-4193

T: (212) 294-6700

F: (212) 294-4700

dneier@winston.com

Thomas M. Buchanan  
(admitted *pro hac vice*)  
**WINSTON & STRAWN  
LLP**

1901 L St., N.W.

Washington, DC 20036

Tel.: (202) 282-5000

Fax: (202) 282-5100

tbuchana@winston.com

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

In re:	:	
	:	Chapter 11
The National Rifle Association of America, <i>et al.</i> <sup>1</sup>	:	
	:	(Jointly Administered)
Debtors.	:	
	:	Case No. 21-30085-hdh11

---

**CHRISTOPHER W. COX'S REPLY IN SUPPORT OF HIS  
MOTION TO MODIFY THE AUTOMATIC STAY**

---

<sup>1</sup> The last four digits of the Debtors' taxpayer identification numbers are: 6130 (NRA) and 5681 (Sea Girt). The Debtors' mailing address is 11250 Waples Mill Road, Fairfax, Virginia 22030.

In further support of the Motion<sup>2</sup> to modify the automatic bankruptcy stay to proceed with a trial-ready arbitration, Christopher Cox respectfully states as follows:

1. In the Motion, Cox demonstrated that cause exists to lift the stay since the arbitration is trial ready (the NRA filed for bankruptcy just one business day [REDACTED] [REDACTED]), and the prejudice to [REDACTED] [REDACTED]—outweighs any prejudice to the NRA, which publicly stated that it is “as financially strong as we have been in years.”

2. The NRA’s Opposition<sup>3</sup> does not dispute that arbitration is the appropriate forum for Cox’s claim. Rather, the NRA argues that regardless of the forum, the stay should not be lifted because the NRA needs “breathing room” to focus on “the typical issues that arise in the early stages of Chapter 11.” Opp. at 6. However, in the three months since the NRA filed its petition, nearly all the “early stage” issues identified in the NRA’s Opposition have been completed.

3. The NRA’s own litigious actions also undercut its request for “breathing room.” Since requesting “breathing room,” the NRA has continued to pursue its meritless, scorched-earth lawsuit against Cox’s counsel Winston & Strawn—a lawsuit that was quickly dismissed at the pleading stage but which the NRA has now appealed. The NRA is also moving forward with affirmative litigations involving Ackerman McQueen and the State of New York.

4. The NRA’s actions against Cox cast serious doubt on its request for a “time out.” Through the bankruptcy, we now know that the NRA has spent over **\$6 million** in legal fees trying to crush Cox [REDACTED]. Dkt. 536 at 28:40. [REDACTED]

---

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion of Christopher W. Cox (I) to Modify the Automatic Stay (Dkt. No. 75) (the “Motion”).

<sup>3</sup> Debtors’ Opposition to Motion of Christopher W. Cox to Modify the Automatic Stay dated February 8, 2021 (Dkt. No. 121) (the “Opposition” or “Opp.”).

[REDACTED] The NRA's uncontrollable spending in its case against Cox does not comport with its "need" for a timeout.

5. Next, the NRA speculates that if the Court lifts the stay for Cox, then "other litigants will demand" the same relief. Opp. at 14. But the parties are now three months into the bankruptcy, and none of the NRA's other adversaries (almost all of whom are defendants in actions commenced by the NRA) have moved to lift the stay. In any event, Cox—who is situated differently from the NRA's other adversaries—should not be denied relief to which he is entitled simply because the NRA's counsel predicts others *might* want the same relief in the future.

6. Finally, the NRA argues that lifting the stay "would not give Cox the result he really seeks" since he would not get "immediate payment of his purported claim." But the Arbitration will quickly and efficiently liquidate Cox's claim in the parties' chosen forum. [REDACTED]

[REDACTED]

[REDACTED]

#### **FACTUAL BACKGROUND**

7. The Opposition [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

8. For 24 years, Christopher Cox dedicated his career to the NRA. During the 17 years before resigning, Cox served as the executive director of the NRA's Institute for Legislative Action, the NRA's lobbying arm. During that time, he became one of Washington's most influential political strategists.

9. [REDACTED]

10. [REDACTED]

11. [REDACTED]

12. [REDACTED]

13. [REDACTED]

---

<sup>4</sup> The exhibit numbers identified in the Reply are exhibits to the accompanying Buchanan Declaration.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

15. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

16. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

17. [REDACTED]

[REDACTED]

## II. THE ARBITRATION

18. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

19. [REDACTED]

[REDACTED]

[REDACTED]

20. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

21. [REDACTED]

[REDACTED]

[REDACTED]

22. [REDACTED]

[REDACTED]

[REDACTED]

23. [REDACTED]

[REDACTED]

24. [REDACTED]

[REDACTED]

[REDACTED]

### **ARGUMENT**

25. Pursuant to Bankruptcy Code section 362(d)(1), the Court “shall” lift the stay if the movant makes a *prima facie* showing that “cause” exists, and debtor fails to rebut it. Cox has the initial burden of establishing a *prima facie* case that cause exists. *See In re Self*, 239 B.R. 877, 880 (Bankr. E.D. Tex. 1999). Thereafter, the Debtor bears the burden of proof on all other issues, including the absence of cause. “Cause is an intentionally broad and flexible concept, made so in order to permit the courts to respond in equity to inherently fact-sensitive situations.” *Mooney v. Gill*, 310 B.R. 543, 546-47 (N.D. Tex. 2002) (*quoting In re Sentry Park, Ltd.*, 87 B.R. 427, 430 (Bankr. W.D. Tex. 1988)). Whether cause exists will often be decided on a case-by-case basis. *Reitnauer v. Tex. Exotic Feline Found., Inc.*, 152 F.3d 341, 343 n.4 (5th Cir. 1998). However, cause generally includes (1) a focus on prejudice to the parties; and (2) questions of judicial economy. *See In re Xenon Anesthesia of Texas, PLLC*, 510 B.R. 106, 112 (Bankr. S.D. Tex. 2014).

#### **A. Cox Has Made a *Prima Facie* Case that Cause Exists to Lift the Automatic Stay.**

26. The NRA argues that the Court should apply a 12-factor test set out by the Second Circuit in *Sonnax Indus. v. Tri Component Prods. Corp.*, 907 F.2d 1280, 1286 (2d Cir. 1990).

27. Although—as explained below—Cox would prevail based on the *Sonnax* factors,

the *Sonmax* factors do not apply with respect to lift stay motions in favor of arbitration. *See, e.g., In re Hagerstown Fiber Ltd. P'ship*, 277 B.R. 181, 204 (Bankr. S.D.N.Y. 2002), (lifting stay to allow arbitration to proceed and ruling that “*Sonmax* balancing does not apply, and the strong federal policy favoring arbitration trumps the usual considerations of judicial economy and efficiency which are important factors under *Sonmax*.”); *see also Cardali v. Gentile*, 2010 Bankr. LEXIS 4113, Case No. 10-11185 (SHL), \*12 (Bankr. S.D.N.Y. Nov. 18, 2010) (rejecting application of the *Sonmax* factors and lifting stay to allow arbitration to proceed and noting that an arbitration clause should be enforced in a bankruptcy case “unless [doing so] would seriously jeopardize the objectives of the [Bankruptcy] Code.”).

28. In motions to lift the automatic stay to allow a claim to be liquidated in an arbitration proceeding, in lieu of the *Sonmax* factors, courts have applied a four-factor test:

- (1) did the parties agree to arbitrate;
- (2) does the dispute fall within their arbitration clause;
- (3) if federal statutory claims are raised, did Congress intend those claims to be arbitrable; and
- (4) if the court concludes that some but not all of the claims are arbitrable, should it stay the non-arbitrable claims pending the conclusion of the arbitration

*Cardali*, 2010 Bankr. LEXIS 4113 at \*13-\*14 (collecting cases); *Hagerstown*, 277 B.R. at 198; *Norcom Elecs. Corp. v. CIM USA Inc.*, 104 F. Supp. 2d 198, 202 (S.D.N.Y. 2000)

29. Each of these four factors compels that the automatic stay be lifted to allow Cox to liquidate his claim in the trial-ready arbitration proceeding:

(1) [REDACTED]

(2) [REDACTED]

(3) [REDACTED]



(4) [REDACTED]

30. Even if the *Sonnax* factors applied to Cox’s motion, the result is the same.<sup>5</sup>

31. The first factor—whether relief would result in a partial or complete resolution of the issues—weighs in favor of Cox. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] The NRA attempts to dress up its counterclaims as allegations of fraudulent transfer (Opp. at 13), but numerous courts have rejected that argument and enforced the arbitration agreement. *See, e.g., Cardali*, 2010 Bankr. LEXIS 4113 at \*24-25 (arbitration of fraudulent conveyance counterclaims allowed); *Bethlehem Steel Corp. v. Moran Towing Corp.*, 390 B.R. 784, 791-92 (Bankr. S.D.N.Y. 2008) (“Claims that are derivative of a debtor’s rights may be subject to arbitration.”); *Hagerstown*, 277 B.R. at 208 (holding that pending arbitration and the fraudulent conveyance claims shared common questions of fact, and therefore arbitration may contribute to the resolution of the fraudulent conveyance claims).

32. The second factor—lack of any connection with or interference with the bankruptcy case—weighs in favor of Cox. [REDACTED]

[REDACTED] Nor will the Arbitration interfere with the bankruptcy. [REDACTED]

[REDACTED]

33. The third factor—whether the other proceeding involves the debtor as a fiduciary—

---

<sup>5</sup> Not all factors are relevant in every case. *Mazzeo v. Lenhart (In re Mazzeo)*, 167 F.3d 139, 142 (2d Cir. 1999), *In re G.S. Distribution, Inc.*, 331 B.R. 552, 567 (Bankr. S.D.N.Y. 2005) (“[n]ot every one of these factors will be relevant in every case.”). And the Court need not assign equal weight to each factor. *Cont’l Casualty Co. v. Pfizer, Inc. (In re Quigley Co.)*, 361 B.R. 723, 743-744 (citing *In re Keene Corp.*, 171 B.R. 180, 183 (S.D.N.Y. 1994)), *Burger Boys* 183 B.R. at 688.

is not applicable here. The NRA agrees. Opp. at 15 n.18.

34. The fourth factor—whether a specialized tribunal with the necessary expertise has been established to hear the cause of action—weighs heavily in favor of Cox. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] The Arbitration is a specialized forum that [REDACTED]

[REDACTED]

[REDACTED] To allow debtors like the NRA to file a bankruptcy and avoid the terms of a clear arbitration agreement would be to allow forum shopping. *Barnes v. Ont. Drive & Gear Ltd.*, 2010 WL 311648, 2010 U.S. Dist. LEXIS 4390, at \*8-9 (D. Md. 2010).

35. The fifth factor, judicial economy, merits more weight than other factors. Indeed, the decision to lift the stay may be upheld on judicial economy grounds alone. *See In re United States Brass Corp.*, 176 B.R. 11, 13 (Bankr. E.D. Tex. 1994); *In re SCO Grp., Inc.*, 395 B.R. 852, 858 (Bankr. D. Del. 2007) (lifting the stay because “[o]f particular importance to the Court are the specialized knowledge that the District Court has developed in presiding over the Lawsuit for four years”). The legislative history of Bankruptcy Code Section 362 reveals that Congress intended “that one of the factors to consider when determining whether to modify the stay is whether doing so would permit pending litigation involving the debtor to continue in a nonbankruptcy forum,” as “[i]t will often be more appropriate to permit proceedings to continue in their place of origin, where no great prejudice to the bankruptcy estate would result, in order to leave the parties to their chosen forum and to relieve the bankruptcy court from duties that may be handled elsewhere.” *In re Project Orange Associates, LLC*, 432 B.R. 89, 103 (Bankr. S.D.N.Y. 2010) (quotation omitted).

36. The fifth and sixth factors, available insurance and whether the action essentially

involves third parties, are not relevant. The NRA agrees that the lack of available insurance is subsumed in other factors, (Opp. at 15 n.18), and does not allege involvement of third parties.

37. The seventh factor—whether litigation in another forum would prejudice the interests of other creditors—weighs in favor of Cox. Allowing the arbitrator—[REDACTED]  
[REDACTED]—to try the case will be less costly to the estate and will therefore benefit the other creditors. The NRA is also a solvent debtor that intends to pay all allowed claims in full.

38. The parties agree that the eighth and ninth *Sonnax* factors (whether the claim arises from a foreign action that is subject to equitable subordination and whether an avoidable lien would be imposed by a foreign proceeding) are not relevant. Opp. at 15 n.18.

39. The tenth factor—the interests of judicial economy and the expeditious and economical resolution of litigation—weighs heavily in Cox’s favor. [REDACTED]

[REDACTED]  
[REDACTED] Opp. at 5, 11. Allowing the arbitration to continue will therefore save estate and judicial resources. *In re The Consolidated FGH Liquidating Trust*, 419 B.R. 636 (Bankr. S.D. Miss. 2009) (lifting the stay to allow a contractually-agreed-upon arbitration to proceed); *In re Betzold*, 316 B.R. 906 (Bankr. N.D. Ill. 2004) (modifying stay for cause to allow arbitration to continue where parties had spent considerable time in arbitration).

40. The eleventh factor—whether the parties are ready for trial in the other proceeding—weighs very heavily in favor of Cox. The NRA’s Opposition never even mentions this factor since it so clearly favors Cox. [REDACTED]

[REDACTED]  
41. Courts have lifted stays in similar circumstances. In *In re Betzold*, 316 B.R. 906 (Bankr. N.D. Ill. October 14, 2004), the Debtors—[REDACTED]—filed bankruptcy

*the day before* the hearing was set to begin. *Id.* at 914. The bankruptcy court lifted the stay, noting that “the advanced stage of the litigation weighed heavily in favor of stay modification, because otherwise, [the movant] would have been forced to, in effect, write off the expenses it had incurred in litigating its case to the eve of trial.” *Id.* at 918 (citation omitted). *See also In re Burger Boys*, 183 B.R. 682, 687-88 (S.D.N.Y. 1994) (finding that “cause” existed for lifting automatic stay to allow resolution of dispute between Chapter 11 debtor-tenant and landlord in pending state court action, where debtor’s Chapter 11 petition had been filed on eve of trial of state court action).

42. The twelfth and final factor—the impact of the stay on the parties and the balance of harms—weighs heavily in favor of Cox. The prejudice to Cox is significant. [REDACTED]

[REDACTED]

[REDACTED]

43. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] That type of gamesmanship should not be rewarded.

44. The NRA’s Opposition never disputes that Cox is prejudiced. Instead, the NRA claims that lifting the stay “would not give Cox the result he really seeks” because he would not receive “immediate payment” of his severance. Opp at 14. But the Arbitration will liquidate Cox’s claim quickly and efficiently. [REDACTED]

[REDACTED]

[REDACTED] That there would be no immediate payment to Cox does not mean that he is not prejudiced by the delay. By contrast, there

is no meaningful harm to the NRA. The arbitration is trial-ready and will not take long to complete. The NRA is a solvent Debtor that is actively pursuing litigation—including against Cox’s counsel.

**B. The NRA Has Failed to Meet Its Burden of Showing an Absence of Cause.**

45. Once Cox establishes a *prima facie* case for cause, the stay “shall” be lifted unless the NRA shows an absence of “cause.” 11 U.S.C. § 362(d)(1). The NRA has not met its burden.

46. The NRA first argues that it needs a “time-out” from the “more than a dozen pending actions.” Opp. at 13. But three months have now passed since the NRA filed bankruptcy, and it has now completed most of the preliminary tasks that it lists in its Opposition brief.

47. Further, the NRA is not taking a “time-out,” but is rather cherry-picking which cases to move forward with. As noted above, the NRA recently filed a notice of appeal in its case against Cox’s counsel (ex. 22), which the D.C. Superior Court had dismissed at the pleading stage. Further, any “morass” of litigation is self-inflicted. Ten of the sixteen pre-petition cases identified in Schedule 1 of Mr. Collins’ Declaration (Dkt. No. 84-2), were initiated by the NRA. The remaining cases are either enforcement actions that the NRA has told the Court that it is “ready and willing to go forward with” (First Day Motions Hr’g Tr. at 19:6-7 (Jan. 20, 2021)), a class action, or otherwise connected with other litigation.

48. The NRA claims that it cannot proceed with the arbitration because several of its executives “are focused on these Chapter 11 cases.” Opp at 6. The court in *In re SCO Grp., Inc.*, 395 B.R. 852 (Bankr. D. Del. 2007) rejected this exact argument under similar circumstances. There, the debtors argued that “allowing the trial to go forward would require the Debtors and their top management to focus all of their attention on the trial, to the detriment and exclusion of the reorganization efforts at a critical stage in the bankruptcy case.” *Id.* at 858. The court disagreed, finding that, “[w]hile the trial will likely require the attendance of [debtor’s] primary officers and

directors, [debtor's] attention to the lawsuit will certainly not harm the estate.” *Id.* The court in *In re SCO Grp* was also persuaded by the fact that “the parties were on the door-step of beginning a five-day trial of complex issues when the Debtors filed their petitions,” and that “court has extensive knowledge of the facts and issues and has already made detailed findings.” *Id.* at 857. The court explained that since the bankruptcy was filed on the eve of trial, “both parties have already spent all of the necessary time and resources in preparations,” and “[t]he longer the trial is delayed, the more burdensome it is to both parties to ready themselves again.” *Id.*

49. The NRA’s other argument—that if the Court lifts the stay for Cox then others will ask for similar relief—also fails. As an initial matter, the stay only currently applies to three cases: *David Dell’ Aquilla v. The NRA*, 3:19-cv-679 (M.D. Tenn. 2019); *Under Wild Skies, Inc. v. The NRA*, 19-12530 (Va. Cir. Ct. 2019); and *Cox v. The NRA*, CPR Case No. 1340018083. (Dkt. 84-2). After three months in bankruptcy, none of these litigants (besides Cox) have moved to lift the stay. The NRA cannot be prejudiced by something that has not occurred and has shown no sign of occurring. Cox is confident that the Court will correctly apply the statutory standard to each litigant who moves, and the Court will not allow the litigation to deteriorate into a “morass of litigation.” Opp. at 14. Cox is also situated differently than most of the NRA’s other opponents

[REDACTED]

[REDACTED]

50. Finally, the NRA claims that Cox misunderstands “the automatic stay as a question of venue” and that Cox could not even bring an action in bankruptcy outside of proof of claim process. Opp. at 12. That is not the issue. [REDACTED]

[REDACTED] Once Cox’s claim is fixed, he understands that payment of any award with respect to his claim will await further proceedings in this Court.

**CONCLUSION**

For the foregoing reasons, Cox respectfully requests entry of an order (i) modifying the automatic stay to allow the Arbitration to proceed; (ii) confirming that the automatic stay does not stay the NRA's counterclaims, and (iii) granting such other and further relief as the Court deems just and proper.

Dated: April 14, 2021

Respectfully submitted,

**WINSTON & STRAWN LLP**

/s/ Natalie L. Arbaugh

Natalie L. Arbaugh  
State Bar No. 24033378  
2121 N. Pearl Street, Suite 900  
Dallas, TX 75201  
T: (214) 453-6500  
F: (214) 453-6400  
narbaugh@winston.com

David Neier  
(admitted *pro hac vice*)  
200 Park Avenue  
New York, NY 10166-4193  
T: (212) 294-6700  
F: (212) 294-4700  
dneier@winston.com

Thomas M. Buchanan  
(admitted *pro hac vice*)  
1901 L St., N.W.  
Washington, DC 20036  
Tel.: (202) 282-5000  
Fax: (202) 282-5100  
tbuchana@winston.com

*Attorneys for Christopher Cox*

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct redacted copy of the foregoing document and accompanying exhibits has been served upon all parties named on the attached Master Service List by first-class U.S. Mail, and all parties receiving notice by and through the Court's CM/ECF system. True and correct unredacted copies have been served upon counsel for the Debtor and the U.S. Trustee by first-class U.S. Mail, consistent with the relief requested in Mr. Cox's motion to seal, filed contemporaneously herewith. Mr. Cox will serve such additional parties with unredacted copies of the foregoing as provided in any further order of the Court.

/s/ David Neier



Patrick J. Neligan, Jr.  
State Bar. No. 14866000  
Douglas J. Buncher  
State Bar No. 03342700  
John D. Gaither  
State Bar No. 24055516  
**NELIGAN LLP**  
325 North St. Paul, Suite 3600  
Dallas, Texas 75201  
Telephone: 214-840-5333  
Facsimile: 214-840-5301  
[pneligan@neliganlaw.com](mailto:pneligan@neliganlaw.com)  
[dbuncher@neliganlaw.com](mailto:dbuncher@neliganlaw.com)  
[jgaither@neliganlaw.com](mailto:jgaither@neliganlaw.com)

Gregory E. Garman  
Nevada Bar No. 6654 (*admitted pro hac vice*)  
William M. Noall  
Nevada Bar No. 3549 (*admitted pro hac vice*)  
Gabrielle A. Hamm  
Texas Bar No. 24041047  
**GARMAN TURNER GORDON LLP**  
7251 Amigo Street, Suite 210  
Las Vegas, Nevada 89119  
Telephone: 725-777-3000  
Facsimile: 725-777-3112  
[ggarman@gtg.legal](mailto:ggarman@gtg.legal)  
[wnoall@gtg.legal](mailto:wnoall@gtg.legal)  
[ghamm@gtg.legal](mailto:ghamm@gtg.legal)

**COUNSEL FOR THE DEBTORS**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

<b>IN RE:</b>	§	<b>CHAPTER 11</b>
	§	
<b>NATIONAL RIFLE ASSOCIATION OF AMERICA and SEA GIRT LLC,</b>	§	<b>CASE NO. 21-30085-hdh11</b>
	§	
<b>DEBTORS<sup>1</sup></b>	§	<b>Jointly Administered</b>

---

**MASTER SERVICE LIST**  
**(as of April 7, 2021)**

<sup>1</sup> The last four digits of the Debtors' taxpayer identification numbers are: 6130 (NRA) and 5681 (Sea Girt). The Debtors' mailing address is 11250 Waples Mill Road, Fairfax, Virginia 22030.

**In re: Sea Girt LLC - Case No. 21-30080**  
**In re: National Rifle Association of America - Case No. 21-30085**

**MASTER SERVICE LIST**

**Debtor/Debtor's Counsel**

National Rifle Association of America  
11250 Waples Mill Road  
Fairfax, VA 22030

**Neligan LLP**  
Attn: Patrick J. Neligan  
Douglas J. Buncher  
John D. Gaither  
325 N. St. Paul, Suite 3600  
Dallas, TX 75201  
Email: [pneligan@neliganlaw.com](mailto:pneligan@neliganlaw.com)  
[dbuncher@neliganlaw.com](mailto:dbuncher@neliganlaw.com)  
[jgaither@neliganlaw.com](mailto:jgaither@neliganlaw.com)

Sea Girt LLC  
11250 Waples Mall Road  
Fairfax, VA 22030

**Garman Turner Gordon LLP**  
Attn: Gregory E. Garman  
William M. Noall  
Gabrielle A. Hamm  
7251 Amigo Street, Suite 210  
Las Vegas, Nevada 89119  
Telephone: 725-777-3000  
Facsimile: 725-777-3112  
Email: [ggarman@gtg.legal](mailto:ggarman@gtg.legal)  
[wnoall@gtg.legal](mailto:wnoall@gtg.legal)  
[gamm@gtg.legal](mailto:gamm@gtg.legal)

**U.S. Trustee**

Office of the United States Trustee  
Attn: Lisa Young  
Earle Cabell Federal Building  
1100 Commerce Street, Room 976  
Dallas, TX 75242

**Secured Creditors**

Atlantic Union Bank  
Attn: Andrew Kalin  
1800 Robert Fulton Drive, Suite 100  
Reston, VA 20191  
Email: [andrew.kalin@atlanticunionbank.com](mailto:andrew.kalin@atlanticunionbank.com)

**Counsel For Official Committee of Unsecured Creditors**

Louis R. Strubeck, Jr.  
Kristian W. Gluck  
Scott P. Drake  
Laura L. Smith  
Nick Hendrix  
Norton Rose Fulbright US LLP  
2200 Ross Avenue, Suite 3600  
Dallas, TX 75201-7932  
[louis.strubeck@nortonrosefulbright.com](mailto:louis.strubeck@nortonrosefulbright.com)  
[kristian.gluck@nortonrosefulbright.com](mailto:kristian.gluck@nortonrosefulbright.com)  
[laura.smith@nortonrosefulbright.com](mailto:laura.smith@nortonrosefulbright.com)  
[scott.drake@nortonrosefulbright.com](mailto:scott.drake@nortonrosefulbright.com)  
[nick.hendrix@nortonrosefulbright.com](mailto:nick.hendrix@nortonrosefulbright.com)

**20 Largest Unsecured Creditors**

Ackerman McQueen, Inc.  
1601 Northwest Expressway  
Oklahoma City, OK 73118-1438

Membership Marketing Partners LLC  
11250 Waples Mill Road, Suite 310  
Fairfax, VA 22030

Gould Paper Corporation  
Attn: Warren Connor  
99 Park Avenue, 10<sup>th</sup> Floor  
New York, NY 10016

Infocision Management Corp.  
325 Springside Drive  
Akron, OH 44333

Under Wild Skies  
c/o Dycio & Biggs  
10533 Main Street  
Fairfax, VA 22030

Valtim Incorporated  
P.O. Box 114  
Forest, VA 24551

Quadgraphics  
N63W23075 Hwy. 74  
Sussex, WI 53089

Communications Corp of America  
Attn: Ken Bentley  
13129 Airpark Drive, Suite 120  
Elkwood, VA 22718

Membership Advisors Public REL  
11250 Waples Mill Road, Suite 310  
Fairfax, VA 22030

Salesforce.Com, Inc.  
One Mark St. – The Landmark, Suite 300  
San Francisco, CA 94105

Mercury Group  
1601 NW Expressway, Suite 1100  
Oklahoma City, OK 73118

Speedway Motorsports, Inc.  
P.O. Box 600  
Concord, NC 28026

Image Direct Group LLC  
200 Monroe Avenue, Building 4  
Frederick, MD 21701

Google  
1600 Amphitheatre Parkway  
Mountain View, CA 94043-1351

TMA Direct, Inc.  
12021 Sunset Hills Road, Suite 350  
Manassas, VA 20109

United Parcel Services  
P.O. Box 7247-0244  
Philadelphia, PA 19170

Membership Advisors Fund Raising  
11250 Waples Mill Road, Suite 310  
Fairfax, VA 22030

Stone River Gear, LLC  
75 Manor Road  
Red Hook, NY 12571

Krueger Associates, Inc.  
105 Commerce Drive  
Aston, PA 19014

CDW Computer Centers, Inc.  
P.O. Box 75723  
Chicago, IL 60675

### **Government Agencies**

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

Office of Attorney General (NY)  
Attn: Letitia James  
28 Liberty Street  
New York, NY 10005

Office of Attorney General (DC)  
Attn: Karl A. Racine  
441 Fourth St., N.W., Suite 600-South  
Washington, DC 20001

Office of Attorney General (TX)  
Attn: Ken Paxton  
P.O. Box 12548  
Austin, TX 78711-2548

Mahmooth A. Faheem  
Lori A. Butler  
Pension Benefit Guaranty Corporation  
1200 K NW  
Washington, DC 20005-4026  
[mahmooth.faheem@pbgc.gov](mailto:mahmooth.faheem@pbgc.gov)  
[butler.lori@pbgc.gov](mailto:butler.lori@pbgc.gov)  
[efile@pbgc.gov](mailto:efile@pbgc.gov)

### **Notice of Appearance**

Laurie A. Spindler  
Linebarger Coggan Blair & Sampson, LLP  
2777 N. Stemmons Freeway, Suite 1000  
Dallas, TX 75207  
[dallas.bankruptcy@publicans.com](mailto:dallas.bankruptcy@publicans.com)

G. Michael Gruber  
Dorsey & Whitney LLP  
300 Crescent Court, Suite 400  
Dallas, TX 75201  
[gruber.mike@dorsey.com](mailto:gruber.mike@dorsey.com)

Brian E. Mason  
Dorsey & Whitney LLP  
300 Crescent Court, Suite 400  
Dallas, TX 75201  
[mason.brian@dorsey.com](mailto:mason.brian@dorsey.com)

Natalie L. Arbaugh  
Winston & Strawn LLP  
2121 N. Pearl Street, Suite 900  
Dallas, TX 75201  
[narbaugh@winston.com](mailto:narbaugh@winston.com)

David Neier  
Winston & Strawn LLP  
200 Park Avenue  
New York, NY 10166-4193  
[dneier@winston.com](mailto:dneier@winston.com)

Michael I. Baird  
Pension Benefit Guaranty Corporation  
1200 K St. NW  
Washington, DC 20005-4026  
[baird.michael@pbgc.gov](mailto:baird.michael@pbgc.gov)  
[efile@pbgc.gov](mailto:efile@pbgc.gov)

Gerritt M. Pronske  
Eric M. Van Horn  
Jason P. Kathman  
Spencer Fane LLP  
2200 Ross Avenue, Suite 4800 West  
Dallas, TX 75201  
[gpronske@spencerfane.com](mailto:gpronske@spencerfane.com)  
[ericvanhorn@spencerfane.com](mailto:ericvanhorn@spencerfane.com)  
[jkathman@spencerfane.com](mailto:jkathman@spencerfane.com)

Mark Ralston  
Fishman Jackson Ronquillo PLLC  
Three Galleria Tower  
13155 Noel Road, Suite 700  
Dallas, TX 75240  
[mrалston@fjrpllc.com](mailto:mrалston@fjrpllc.com)

H. Joseph Acosta  
Dorsey & Whitney LLP  
300 Crescent Court, Suite 400  
Dallas, TX 75201  
[acosta.joseph@dorsey.com](mailto:acosta.joseph@dorsey.com)

Thomas M. Buchanan  
Matthew Saxon  
Winston & Strawn LLP  
1901 L St., N.W.  
Washington, DC 20036  
[tbuchana@winston.com](mailto:tbuchana@winston.com)  
[msaxon@winston.com](mailto:msaxon@winston.com)

Tara LeDay  
McCreary, Veselka, Bragg & Allen, P.C.  
P.O. Box 1269  
Round Rock, TX 78680  
[tleday@mvalaw.com](mailto:tleday@mvalaw.com)

Brandon R. Freud  
Chuhak & Tecson, P.C.  
30 S. Wacker Drive, Suite 2600  
Chicago, IL 60606  
[bfreud@chuhak.com](mailto:bfreud@chuhak.com)

James Sheehan  
Emily Stern  
Monica Connell  
Office of Letitia James  
Attorney General for the State of New York  
28 Liberty Street  
New York, NY 10005  
[james.sheehan@ag.ny.gov](mailto:james.sheehan@ag.ny.gov)  
[emily.stern@ag.ny.gov](mailto:emily.stern@ag.ny.gov)  
[monica.connell@ag.ny.gov](mailto:monica.connell@ag.ny.gov)

Kevin T. White  
Director – Legal  
Quad/Graphics, Inc.  
601 Silveron Blvd., Suite 200  
Flower Mound, TX 75028  
[ktwhite@quad.com](mailto:ktwhite@quad.com)

Robert Lapowsky  
Stevens & Lee, P.C.  
620 Freedom Business Center, Suite 200  
King of Prussia, PA 19406  
[rl@stevenslee.com](mailto:rl@stevenslee.com)

Joe E. Marshall  
Marshall Law  
2626 Cole Avenue, Suite 300  
Dallas, TX 75204  
[jmarshall@marshalllaw.net](mailto:jmarshall@marshalllaw.net)

M. Jermaine Watson  
Joshua N. Eppich  
H. Brandon Jones  
Clay M. Taylor  
J. Robertson Clarke  
Bonds Ellis Eppich Schafer Jones LLP  
420 Throckmorton Street, Suite 1000  
Fort Worth, TX 76102  
[jermaine.watson@bondsellis.com](mailto:jermaine.watson@bondsellis.com)  
[joshua@bondsellis.com](mailto:joshua@bondsellis.com)  
[clay.taylor@bondsellis.com](mailto:clay.taylor@bondsellis.com)  
[brandon@bondsellis.com](mailto:brandon@bondsellis.com)  
[robbie.clarke@bondsellis.com](mailto:robbie.clarke@bondsellis.com)

Arthur A. Greenberg  
G&B Law, LLP  
16000 Ventura Boulevard, Suite 100  
Encino, CA 91436-2730  
[agreenberg@gblawllp.com](mailto:agreenberg@gblawllp.com)

Stephen G. Wilcox  
Wilcox Law, PLLC  
P.O. Box 201849  
Arlington, TX 76006  
[swilcox@wilcoxlaw.com](mailto:swilcox@wilcoxlaw.com)

David W. Giattino  
Stevens & Lee, P.C.  
919 Market Street, Suite 1300  
Wilmington, DE 19801  
[dwg@stevenslee.com](mailto:dwg@stevenslee.com)

Duane M. Geck  
Donald H. Cram  
Severson & Werson, P.C.  
One Embarcadero Center, Suite 2600  
San Francisco, CA 94111  
[dmg@severson.com](mailto:dmg@severson.com)  
[dhc@severson.com](mailto:dhc@severson.com)

Judith W. Ross  
Ross & Smith, PC  
700 North Pearl Street, Suite 1610  
Dallas, TX 75201  
[judith.ross@judithwross.com](mailto:judith.ross@judithwross.com)

Nancy L. Alper  
Senior Assistant Attorney General  
Office of the Attorney General  
for the District of Columbia  
400 Sixth Street, N.W., 9<sup>th</sup> Floor  
Washington, DC 20001  
[nancy.alper@dc.gov](mailto:nancy.alper@dc.gov)

Catherine Jackson  
Assistant Attorney General  
Office of the Attorney General for  
The District of Columbia  
400 Sixth Street, N.W. 10<sup>th</sup> Floor  
Washington, DC 20001  
[catherine.jackson@dc.gov](mailto:catherine.jackson@dc.gov)

Leonor Miranda  
Assistant Attorney General  
Office of the Attorney General For  
The District of Columbia  
400 Sixth Street, N.W. 10<sup>th</sup> Floor  
Washington, DC 20001  
[leonor.miranda@dc.gov](mailto:leonor.miranda@dc.gov)

D. Brett Marks  
Akerman LLP  
201 East Las Blvd., Suite 1800  
Fort Lauderdale, FL 33301  
[brett.marks@akerman.com](mailto:brett.marks@akerman.com)

Heather M. Crockett  
Deputy Attorney General  
Indiana Office of Attorney General  
302 W. Washington St., IGCS – 5<sup>th</sup> Floor  
Indianapolis, IN 46204  
[heather.crockett@atg.in.gov](mailto:heather.crockett@atg.in.gov)

Michael W. May  
Trial Attorney – Tax Division  
U.S. Department of Justice  
717 N. Harwood, Suite 400  
Dallas, TX 75201  
[michael.w.may@usdoj.gov](mailto:michael.w.may@usdoj.gov)

Christina Carroll  
Dorsey & Whitney LLP  
300 Crescent Court, Suite 400  
Dallas, TX 75201  
[carroll.christina@dorsey.com](mailto:carroll.christina@dorsey.com)

David W. Parham  
Akerman LLP  
2001 Ross Avenue, Suite 3600  
Dallas, TX 75201  
[david.parham@akerman.com](mailto:david.parham@akerman.com)

Walter A. Herring  
Robert Blackwell  
Blackwell, Blackburn, Herring & Singer LLP  
7557 Rambler Road, Suite 1450  
Dallas, TX 75231  
[wherring@bbhslp.com](mailto:wherring@bbhslp.com)  
[bblackwell@bbhslp.com](mailto:bblackwell@bbhslp.com)

James F. Chiu  
Deputy Attorney General  
Indiana Office of Attorney General  
302 W. Washington St., IGCS – 5<sup>th</sup> Floor  
Indianapolis, IN 46204  
[james.chiu@atg.in.gov](mailto:james.chiu@atg.in.gov)

Jennifer Jones  
Senior Trial Counsel  
Office of the Attorney General  
For the District of Columbia  
400 Sixth Street, N.W., 10<sup>th</sup> Floor  
Washington, DC 20001  
[leonor.miranda@dc.gov](mailto:leonor.miranda@dc.gov)